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UNITED STATES COURT OF CUSTOMS AND PATENT APPEALS

Synopsis of Recent Decisions

Grenadine syrup was assessed at 20% as a nonenumerated manufactured article. Importer protested that it was properly dutiable as refined sugar. U. S. Customs Court overruled the protest, and their judgment is affirmed. [No. 3913. Mouquin, Inc. v. U. S. Opinion by Bland.]

Cotton rags were assessed at 3 cents per pound as rags. Importer protested that they were properly free of duty as rags chiefly used for paper-making. U. S. Customs Court overruled the protest, and their judgment is affirmed. [No. 3855. National Sanitary Rag Co. v. U. S. Opinion by Hatfield.]

Dried marjoram leaves were assessed at 25% as spices. Importer protested that they were properly free of duty as a crude vegetable substance. U. S. Customs Court sustained the protest, and their judgment is reversed. [No. 3883. U. S. v. Chili Products Corp., et al. Opinion by Hatfield.]

The question at issue here is the usual wholesale quantity of **rotescopes** in the home market—England. U. S. Court held that a purchase of six machines for export is to be accepted as the criterion by which to arrive at the foreign value. Their judgment is reversed and the cause remanded for further proceedings. [No. 3876. U. S. v. Livingston & Southard, Inc. Opinion by Lenroot.]

Jute twine was assessed an additional duty of 2 cents per pound as being "otherwise treated." Importer protested, the U. S. Customs Court overruled the protest, and their judgment is affirmed. [No. 3888. James F. White & Co. v. U. S. Opinion by Lenroot.]

Eyebrow pencils were assessed at 75% as toilet preparations. Importer protested that they were properly dutiable as pencils of wood filled with lead or other material. U. S. Customs Court overruled the protest, and their judgment is affirmed. [No. 3910. Stationery Import & Export Corp. v. U. S. Opinion by Graham.]

In duress entries of **sodium silico fluoride**, the issue is whether the entries should be liquidated at the so-called importers' "claimed values"—4¼ cents per pound—or at the final appraised value of 4 cents per pound. U. S. Customs Court held that the entries should be liquidated at the final appraised value, and their judgment is affirmed. [No. 3861. U. S. v. John C. Wiarda & Co. et al. Opinion by Garrett.]

Metallophones were assessed at 70% as toys. Importer protested that they were properly dutiable at 40% as musical instruments. U. S. Customs Court sustained the protest, and their judgment is reversed. [No. 3931. U. S. v. F. W. Woolworth Co. Opinion by Garrett.]

Feathers were assessed at 60% as feathers advanced or manufactured. Importer protested that they were properly dutiable as feathers crude. U. S. Customs Court sustained the protest, and their judgment is reversed. [No. 3893. U. S. v. D. Silver, Inc. Opinion by Lenroot.]

Pyrometers used to measure heat were assessed at 60% as optical measuring or testing instruments. Importer protested that they were properly dutiable at 45% as manufactures of metal. U. S. Customs Court sustained the protest, and their judgment is reversed. [No. 3918. U. S. v. The Pyrometer Instrument Co. Opinion by Lenroot.]

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